

EXHIBIT C



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December 6, 2007

BY ELECTRONIC MAIL

Dean Conway
Securities & Exchange Commission
Division of Enforcement
100 F. Street, N.E.
Washington, D.C. 20549

**Re: U.S. Securities and Exchange Commission v. Shane Suman and Monie Rahman
Case No.: 07 Civ. 6625 (WHP)**

Dear Mr. Conway:

I write in response to your letter to me of yesterday. Your statement therein that defendants' initial disclosures pursuant to Rule 26(a) are overdue is inaccurate. As you know, the Scheduling Order of Judge Pauley, dated November 9, 2007, does not specify a due date for the exchange of initial disclosures. Rule 26(a) requires that such disclosures be exchanged within fourteen (14) days after the Rule 26 conference, unless a different deadline is set by stipulation or court order. See Fed. R. Civ. P. 26(a)(1). The joint proposed scheduling order that we filed with the Court on November 1, 2007 set forth a due date of January 11, 2007 for the exchange of initial disclosures. Because that scheduling order was not entered by the Court, the time frame contemplated by Rule 26(a) for the exchange of initial disclosures - that is, within fourteen (14) days of the Rule 26 conference - is controlling. To date the parties have not held a Rule 26 conference and, therefore, the time frame by which defendants may submit initial disclosures under the Rule has not yet commenced.

In any event, unfortunately, this Firm will, in the near term, be filing a motion to withdraw as counsel for defendants due to circumstances stemming from Mr. Suman's unforeseen detention by U.S. immigration authorities. Accordingly, I suggest that you raise the subject matter of your letter of yesterday with successor counsel, or (more likely) with Mr. Suman himself.

Thank you for your attention to this matter.

Very truly yours,

A handwritten signature in cursive script that reads "Ghillaine A. Reid".

Ghillaine A. Reid
Director

GAR/fm